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## **1 Who Must Pay Estimated Tax**

Every entity required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax, is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 for either tax. (See paragraph 6 for exceptions).

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## **2 Where to Mail Payments**

Mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 637  
CONCORD NH 03302-0637

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## **3 When to Make Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due April 16, 2002  
2nd quarterly payment due June 17, 2002  
3rd quarterly payment due September 16, 2002  
4th quarterly payment due December 16, 2002

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th, and 12th month following the close of your fiscal year.

**FISCAL YEAR FILERS MUST ENTER THE TAX  
YEAR ON EACH ESTIMATE FORM.**

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## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:

**STATE OF NEW HAMPSHIRE.**

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## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply.**

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## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, please call the forms line at (603) 271-2192.

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## **7 Specific Questions**

SPECIFIC QUESTIONS not covered herein should be referred to:

Taxpayer Assistance Office,  
PO Box 637, Concord, N.H. 03302-0637.

Telephone (603) 271-2186.

Hearing or speech impaired individuals may call  
TDD Access: Relay NH 1-800-735-2964.

**ESTIMATED PROPRIETORSHIP BUSINESS TAX  
QUARTERLY PAYMENT FORMS**

**2002 Estimated Tax Worksheet (Keep for your records – Do not file)**

1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	BET(a)	BPT(b)
a	BET Taxable Base after Apportionment.....		
b	NH Taxable Business Profits after Apportionment.....		
2	TAX		
a	Line 1(a) x .0075.....		
b	Line 1(b) x .085.....		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit) .....		
b	RSA 77-A:5 (Please be sure to include the BET Credit).....		
4	Estimated tax for current year [Line 2 less Line 3(a) and/or 3(b)].....		
5	Overpayment from last year.....		
6	Balance of Business Taxes Due (Line 4 less Line 5).....		

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	BET	Amount of each Installment (1/4 of Line 6 of worksheet)	BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1.....	\$.....	\$.....	\$.....	\$.....	April 16, 2002
2.....	\$.....	\$.....	\$.....	\$.....	June 17, 2002
3.....	\$.....	\$.....	\$.....	\$.....	Sept. 16, 2002
4.....	\$.....	\$.....	\$.....	\$.....	Dec. 16, 2002

**ESTIMATE FORM INSTRUCTIONS**

- Line 1 Enter ¼ of the Business Enterprise Tax Calculated on Line 6 in the tax worksheet above.  
 Line 2 Enter ¼ of the Business Profits Tax Calculated in the tax worksheet above.  
 Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

**IMPORTANT:**

**THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.**

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732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2002**

FOR DRA USE ONLY

For the CALENDAR year **2002** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
 Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER (Proprietor)
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER (Spouse)
NUMBER AND STREET ADDRESS		¼ Business Enterprise Tax 1 \$ ¼ Business Profits Tax 2 \$ <b>Amount of This Payment 3 \$</b>
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		
MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637		Make checks payable to: <b>STATE OF NEW HAMPSHIRE</b> <b>Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.</b>

FORM

NH-1040-ES

732

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PROPRIETORSHIP BUSINESS TAX - 2002**

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For the CALENDAR year **2002** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

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SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER (Spouse)	
NUMBER AND STREET ADDRESS		¼ Business Enterprise Tax	1 \$
ADDRESS (continued)		¼ Business Profits Tax	2 \$
CITY/TOWN, STATE & ZIP CODE		Amount of This Payment	3 \$
MAIL TO: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637		Make checks payable to: <b>STATE OF NEW HAMPSHIRE</b> <b>Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.</b>	

NH-1040-ES  
Rev. 12/01

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